

February 1996

TO: New York State Chief Fiscal Officers of Counties, Cities, Towns and Villages

FROM: New York State Office of the State Comptroller, Division of Municipal Affairs

SUBJECT: ❖ Accounting for Registrar Fees By City Clerks, Town Clerks and Village Clerks Who Are Unsalariated Registrars of Vital Statistics

❖ Accounting for Emergency Disaster Work

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*If you have questions, please call Municipal Accounting Systems at (518) 474-6023.*

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**ACCOUNTING FOR REGISTRAR FEES BY CITY CLERKS, TOWN CLERKS OR VILLAGE CLERKS WHO ARE UNSALARIED REGISTRARS OF VITAL STATISTICS**

**1995 Legislation** - City, town, or village clerks, who are **unsalaried** registrars of vital statistics, are affected by Chapter 157 of the Laws of 1995 that took effect on October 17. Chapter 157 requires where a city, town, or village clerk has been appointed unsalaried registrar, that: (1) all fees collected are the property of the municipality and must be paid to the chief fiscal officer (CFO), (2) at least monthly the CFO shall pay the registrar an amount equivalent to the fees remitted, and (3) the registrar keep an accurate accounting of all fees and report annually to the CFO. This legislation does not affect existing requirements with respect to remittance of fees by **salaried** registrars.

**Accounting and Reporting** - Since these fees are municipal moneys and clerks already have a bank account for clerks fees, clerks should deposit registrar fees in that account and record these transactions in their cashbook. The report to the board and CFO should include these fees and detail each type of fee, the number of each, the amount of the fee, and the total. The total transmitted to the CFO will consist of clerk fees (revenue code 1255 - Clerk Fees) and registrar fees (revenue code 1603 - Vital Statistics Fees). Payments to the clerk should be charged to expenditure code 4020.4 - Registrar of Vital Statistics - Contractual. The budget may need to be amended to provide an appropriation for these payments. If so, your governing board should pass a resolution to increase estimated revenues (account code 510-1603) and appropriations (account code 960-4020.4).

**ACCOUNTING FOR EMERGENCY DISASTER WORK**

**Account Codes** - The Uniform System of Accounts has revenue and expenditure/expense codes that should be used to account for this work. These codes can be used in any fund:

<u>Control Account</u>		<u>Subsidiary Account</u>	
Expenditures	522 - 8760.0	Emergency Disaster Work	
Revenues	980 - 3960	State Aid Emergency Disaster Assistance	
Revenues	980 - 4960	Federal Aid Emergency Disaster Assistance	

We are informed that the State will be providing disaster assistance of 12½% and the Federal government will be providing 75% leaving a net local share of 12½%.

*(Continued)*

**Budget Amendments** - If you need to amend your budget to provide additional appropriations, your governing board may amend your budget immediately since this work is being financed by state and federal aid. In addition, if you need to finance your local share by authorizing obligations, your board may authorize budget notes (see Local Finance Law, Section 29.00). To amend your budget, you would make the following entry in the fund (or funds) doing the work.

<u>Account Code and Title</u>	<u>Subsidiary Ledger</u>	<u>General Ledger</u>	
		<u>Debit</u>	<u>Credit</u>
510 Estimated Revenues		87,500	
3960 State Aid	12,500		
4960 Federal Aid	75,000		
530 Obligations Authorized		12,500	
960 Appropriations			100,000
8760.0 Emergency Disaster Work	100,000		

In the above example, if your board provides the local share by transferring from an appropriation for contingencies (1990.0 Contingent Account) or from other unneeded appropriations, you would debit Account 960 Appropriations by \$12,500 instead of account 530. If they provide the local share from unappropriated fund balance, you would debit account 599 Appropriated Fund Balance by \$12,500 instead of account 530.

**Interfund Loans** - If you need to make an interfund loan for cash flow purposes, General Municipal Law, Section 9-a authorizes counties, cities, towns and villages to temporarily advance moneys from one fund to another, except for proceeds from sale of obligations or other moneys which, by law, may be used only for stated purposes such as reserve fund moneys. Moneys advanced must be repaid as soon as available but in no event later than the close of the fiscal year in which the advance is made. If the advance is between funds of differing tax or assessment base, the repayment must include interest equal to the estimated amount that would have been earned on the investment of the money if it had not been advanced. Charge interest paid to appropriation account "9795.7 Interfund Loans." Interfund loans are authorized in the same manner as prescribed by general, special or local law for making budgetary transfers between appropriations. General ledger accounts "391 Due From Other Funds" and "630 Due to Other Funds" should be used.

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